

## CHAPTER 7 TRUSTEE QUESTIONNAIRE ON INTERNAL CONTROLS

*Directions for the trustee: Please complete and return this internal control questionnaire (ICQ) to this office by \_\_\_\_\_. A yes response does not require a comment (unless otherwise indicated). A no or N/A (not applicable) response requires a thorough comment in the space provided (attach additional pages as necessary). If you have not yet encountered the situation described, please indicate how you would handle the situation if it comes up in the future. References to "you" or "trustee" refer to the chapter 7 trustee personally. Where possible, references to the 1998 edition of the Handbook for Chapter 7 Trustees are shown in parentheses. This questionnaire is available on disk, upon request.*

### I. General Information

Trustee name: \_\_\_\_\_

Initial Appointment Date: \_\_\_\_\_ Judicial District: \_\_\_\_\_

Other profession (if any): \_\_\_\_\_

### II. System of Internal Controls

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
<b>A</b>	<b>Banking</b>			
a	Do you or your staff open estate bank accounts as soon as funds are received? ( <i>Handbook 9-1</i> ) <b>If no or N/A, comment:</b>			
b	Are estate funds only deposited into the appropriate estate accounts and <b>never</b> commingled with other estate accounts, law firm trust accounts, or any other accounts? ( <i>Handbook 9-1</i> ) <b>If no or N/A, comment:</b>			
c	1) Do you use a single banking institution for the deposit of estate funds? ( <i>Handbook 9-1</i> )			
	2) Are all bankruptcy estate accounts maintained at a depository approved by the United States Trustee? ( <i>Handbook 9-1, 9-3</i> )			
	<b>If no or N/A to either of these questions, comment:</b>			
	<i>Please provide a list of banks used to hold chapter 7 bankruptcy estate monies.</i>			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
d	Do you or your staff immediately obtain a federal tax identification number for individual estates? ( <i>Handbook 9-2</i> ) <b>If no or N/A, comment:</b>			
e	1) Are estate funds deposited into interest bearing accounts when appropriate? ( <i>Handbook 9-1</i> ) <b>If no or N/A, comment:</b>			
	2) If yes, describe your investment policy:			
f	1) The United States Trustee monitors bank balances for bonding and collateralization purposes. Do you promptly notify the United States Trustee when a large (i.e., \$100,000 or more) amount of funds will be received? ( <i>Handbook 9-3</i> ) <b>If no or N/A, comment:</b>			
	2) If yes, describe the procedures used for monitoring bank balances:			
g	Are bank statements and blank checks captioned with the bankruptcy case name and number in the style of "Estate of Jane Smith, Debtor, John Jones, Trustee, Case No. 98-0000"? ( <i>Handbook 9-2 to 9-3</i> ) <b>If no or N/A, comment:</b>			
h	Do checks contain the statement, "Void if Not Cashed in 90 Days"? ( <i>Handbook 9-14</i> ) <b>If no or N/A, comment:</b>			
i	1) Are deposits slips and blank check stock kept in a limited access location to prevent unauthorized access and use? ( <i>Handbook 9-11</i> ) <b>If no or N/A, comment:</b>			
	2) Where are the deposit slips and blank check stock stored?			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
	3) Who has access to the deposit slips and blank check stock?			
j	Are unopened bank statements given directly to you, upon receipt, by the person who receives or picks up incoming mail? ( <i>Handbook 9-10</i> ) <b>If no or N/A, comment:</b>			
k	Do you review the bank statements and cancelled checks each month for unauthorized deposits or withdrawals, alterations, or unusual endorsements? ( <i>Handbook 9-10</i> ) <b>If no or N/A, comment:</b>			
l	Are bank statements reconciled monthly to Form 2? ( <i>Handbook 9-11</i> ) <b>If no or N/A, comment:</b>			
m	1) Are the bank reconciliations initialed and dated by the preparer? ( <i>Handbook 9-11</i> )			
	2) By you personally, as the reviewer? ( <i>Handbook 9-11</i> )  <b>If no or N/A to either of these questions, comment:</b>			
n	1) Do you or your staff promptly follow-up on reconciling items detected during the bank reconciliation process? ( <i>Handbook 9-2, 9-11, 9-12</i> )			
	2) If a check has not cleared within 90 days, do you or your staff promptly arrange for a stop payment?			
	3) Do you authorize the stop payment in writing?			
	4) Are service charges, if incurred, promptly reversed ? ( <i>See Handbook 9-2 regarding an exception for chapter 7 operating cases.</i> )			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
	5) Do you use a log or other tracking system to formally record NSF checks (deposits that are dishonored by the payer's bank) and monitor them until they are resolved or collected?			
	6) Do you personally follow-up to ensure these items are properly handled? If yes, describe your procedures to follow-up and correct reconciling items:  <b>If no or N/A to questions n(1) - n(6), comment:</b>  <i>Prompt follow-up on NSF checks, stale-dated disbursement checks, and other reconciling items increases the likelihood that you will be able to locate the payer or payee, get the service charge reversed, and otherwise rectify the problem. It also reduces the likelihood of potential defalcation.</i>			
<b>B</b>	<b>Receipts</b>			
a	1) Do you and your staff maintain a cash <sup>1</sup> receipts log for <u>all</u> incoming receipts?			
	2) Does the cash receipts log list the payer, date received, case number or name, amount, purpose (if appropriate), and date deposited? ( <i>See Handbook 9-10</i> )			
	3) Who records receipts in the cash receipts log? _____  <b>If no or N/A to question a(1) or a(2), comment:</b>  <sup>1</sup> As used herein, the term "cash" may include currency, checks (including money orders), certificates of deposit, treasury bills, and other negotiable instruments. ( <i>Handbook 9-10</i> )			
b	Are currency and incoming checks recorded in the receipts log immediately upon receipt? ( <i>Handbook 9-12</i> ) <b>If no or N/A, comment:</b>			
c	Do you and your staff discourage currency (cash) payments? ( <i>Handbook 9-12</i> ) <b>If no or N/A, comment:</b>			
d	1) Do you have a numbered, duplicate receipt book? ( <i>Handbook 9-10</i> )			
	2) If currency (cash) is ever received, do you or your staff provide a numbered, duplicate receipt to the payer? ( <i>Handbook 9-12</i> )  <b>If no or N/A to either of these questions, comment:</b>			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
e	1) If you or your staff cannot immediately (i.e., the same day) deposit the currency, are the funds immediately converted to a cashier's check or money order? <i>(Handbook 9-12)</i>			
	2) Is the cashier's check or money order kept in a secure location (i.e., safe or locked drawer) until the funds can be deposited? <i>(Handbook 9-12)</i>			
	3) If a cashier's check or money order cannot be obtained, are the funds kept in a secure location and immediately deposited the following day? <i>(Handbook 9-12)</i>  <b>If no or N/A to questions e(1) - e(3), comment:</b>			
	4) Where are the funds kept?			
f	When your staff handles currency, do you verify that the amount shown on the numbered receipt matches the amount of the cashier's check or money order (less any transaction fee) and the amount deposited? <i>(Handbook 9-13)</i> <b>If no or N/A, comment:</b>			
g	Are incoming checks immediately restrictively endorsed in writing or by stamping "For deposit only to the Estate of _____"? <i>(Handbook 9-12)</i> <b>If no or N/A, comment:</b>			
h	Are payers instructed to make checks payable to "Janine Doe, Trustee" or to the "Estate of _____"? <i>(Handbook 9-12)</i> <b>If no or N/A, comment:</b>			
i	1) Are all funds deposited as soon as possible after receipt (generally within two business days)? <i>(Handbook 9-12)</i>			
	2) Are the funds safely secured until deposited? <i>(Handbook 9-12)</i>  <b>If no or N/A to either of these questions, comment:</b>			
	3) If yes, where and how are these funds secured?			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
j	Are receipts posted to Form 2 contemporaneously with receipt? ( <i>Handbook 9-4</i> ) <b>If no or N/A, comment:</b>			
k	1) Do you compare the cash receipts log to the deposit slips and bank statements on a test basis? ( <i>Handbook 9-10</i> ) <b>If no or N/A, comment:</b>			
	2) How often? _____			
	3) How many deposits do you review? _____			
l	In conjunction with the sale of estate assets, you may occasionally receive and hold earnest monies (e.g., buyer's deposits).  1) Do you deposit these funds to the appropriate estate account immediately upon receipt? ( <i>Handbook 9-13</i> )			
	2) If no, have you established, with United States Trustee approval, a separate trust account specifically for this purpose? (A separate account for each estate is necessary.) ( <i>Handbook 9-13</i> )			
	<b>If you do not follow either of these procedures, explain the procedure that you follow:</b>  See also <i>Handbook</i> Appendix G.			
m	1) For each bankruptcy estate that involves multiple receivables (from customers or other third parties, for example), do you and your staff use an accounts receivable ledger <sup>1</sup> (the debtor's or one that you create) to monitor collection? ( <i>Handbook 9-10</i> )			
	2) If yes, does the ledger contain the customer's or payer's name, balance due, amounts collected, and the status of your collection efforts? ( <i>Handbook 9-10</i> )			
	<b>If no or N/A to either of these questions, describe your methods to track and collect accounts receivable, notes receivable, preferences, and other periodic payments:</b>  <sup>1</sup> An account receivable ledger provides a convenient and concise method to monitor the collection of numerous accounts receivable, notes receivable, other periodic payments, as well preference actions and other collectible items.			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
n	If you use a collection agent or other third party to collect receivables or other periodic payments,			
	1) do you send the initial demand letters? ( <i>Handbook 9-13</i> )			
	2) does the collection agent provide you with periodic status reports of the collection efforts undertaken, the monies collected, and the remaining balances due? ( <i>Handbook 9-13</i> )			
	3) do you retain a control copy of the accounts turned over to the agent and regularly annotate your copy based on the status reports provided by the collection agent? ( <i>Handbook 9-13</i> )			
	4) do you ensure that the collection agent turns the funds over to you and provides status reports in accordance with their agreement with you?  <b>If no or N/A to questions n(1) -n(4), comment:</b>			
	5) Describe your procedures for monitoring the collection agent or third-party collector, including but not limited to, following up on any discrepancies between what has been collected and what has been turned over. ( <i>Handbook 8-23</i> ):			
o	Is supporting documentation for receipts (e.g., transmittal letters, sale orders or notices, reports of sale, settlement documents) kept in the financial section of estate file? ( <i>Handbook 9-12</i> ) <b>If no or N/A, comment:</b>			
p	Are copies of receipts (checks, money orders, etc.) maintained in the case file? ( <i>Handbook 9-13, 9-14</i> ) <b>If no or N/A, comment:</b>			
q	Are copies of deposit slips (or duplicate deposit slips) maintained in the case file? ( <i>Handbook 9-13 and 9-14</i> ) <b>If no or N/A, comment:</b>			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
<b>C</b>	<b>Disbursements</b>			
a	Are all disbursements by estate check? (That is, counter checks are never used, and wire transfers and cashier's checks are used only upon United States Trustee approval, unless applicable law or regulation requires otherwise.) ( <i>Handbook 9-13</i> ) <b>If no or N/A, comment:</b>			
b	Do <u>you</u> personally sign all checks? ( <i>Handbook 9-13</i> ) <b>If no or N/A, comment:</b>			
c	1) Is there a stamp with your signature maintained in your office?			
	2) If yes, do <u>you</u> maintain sole control of it? <b>If no or N/A, comment:</b>			
	3) If yes, do you ever utilize the signature stamp for signing checks? ( <i>Handbook 9-13</i> ) <b>If yes or N/A, comment:</b>			
d	Do you ever sign blank checks? ( <i>Handbook 9-13, 9-14</i> ) <b>If yes or N/A, comment:</b>			
e	Do you ensure that all checks are made out to a specific payee, and not payable to "cash," "bearer" or "currency"? ( <i>Handbook 9-14</i> ) <b>If no or N/A, comment:</b>			
f	Do you review supporting documentation (orders, invoices) for each disbursement? ( <i>Handbook 9-13</i> ) <b>If no or N/A, comment:</b>			
g	1) Do you record your approval for payment on the supporting documentation? ( <i>Handbook 9-14</i> ) <b>If no or N/A, describe the procedures used to indicate your approval to disburse estate funds:</b>			
	2) Is the supporting documentation marked "PAID" or otherwise canceled, to prevent duplicate payment? ( <i>Handbook 9-14</i> ) <b>If no or N/A, describe your procedures to avoid duplicate payments:</b>			



	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
h	1) Do you ensure that you have a court order, when appropriate, prior to writing or signing a check?			
	2) Do you ensure that final disbursement checks are sent out only after the proposed distribution is approved by the United States Trustee and any required court orders have been entered? ( <i>Handbook 8-33</i> )  <b>If no or N/A to either of these questions, comment:</b>			
i	Is supporting documentation maintained in the financial section of the case file? ( <i>Handbook 9-14</i> ) <b>If no or N/A, comment:</b>			
j	Are disbursements posted to Form 2 contemporaneously with check preparation? ( <i>Handbook 9-10</i> ) <b>If no or N/A, comment:</b>			
k	1) Do you and your staff promptly arrange to issue stop payments and to void checks that have been outstanding for 90 days or longer? ( <i>Handbook 9-11</i> )			
	2) Do you authorize the stop payments in writing to the bank?			
	3) Do you and your staff promptly enter the voided checks on Form 2?			
	4) Do you, or do you oversee your staff's efforts to, contact the payee, determine the correct address, if necessary, and otherwise make arrangements to promptly re-issue the check?  <b>If no or N/A to questions k(1) - k(4), comment:</b>  <i>Prompt follow-up on stale-dated checks increases the likelihood that the payee can be located and reduces the likelihood of potential defalcation.</i>			
l	If an automated system is used and the blank check stock is pre-printed with the bank's logo and MICR (bank check clearing) data:  1) Does the check stock contain a control number <sup>1</sup> that enables you and your staff to track check usage and detect gaps in the sequence?			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
	<p>2) Do you and your staff maintain a control log that indicates the control number and bankruptcy case name and number for each check used? (<i>Handbook 9-8</i>)</p> <p><b>If no or N/A to either of these questions, explain how you ensure that all checks are accounted for:</b></p> <p><sup>1</sup>If the computer check stock is completely blank (i.e., no bank logo or MICR data), control numbers are not required. However, this type of check stock should still be kept in a locked or secure area, because the special paper can be used to create fraudulent checks.</p>			
m	<p>If an automated system is used:</p> <p>1) does the computer software contain a tamper-proof feature that consecutively numbers checks within each case, as the checks are printed?</p>			
	<p>2) does the computer software prevent re-use of numbers assigned to checks that have been voided?</p>			
	<p>3) does the computer software preclude duplicate check numbers, such that, for example, the numerical sequence of manual checks does not duplicate the computer generated numbers? (<i>Handbook 9-8</i>)</p> <p><b>If no or N/A to questions m(1) - m(3), explain the mitigating controls that prevent duplicate checks and manipulation of the check sequence:</b></p>			
n	<p>If an automated system is not used, does the bank provide pre-printed and pre-numbered checks? (<i>Handbook 9-14</i>) <b>If no or N/A, comment:</b></p>			
o	<p>Do you hand-number starter checks, if provided by the bank, upon receipt? (<i>Handbook 9-14</i>) <b>If no or N/A, comment:</b></p>			
p	<p>Do you promptly void starter checks when no longer needed? (<i>Handbook 9-14</i>) <b>If no or N/A, comment:</b></p>			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
q	Are all voided checks kept in the financial section of the estate file? ( <i>Handbook 9-11</i> ) <b>If no or N/A, comment:</b>			
<b>D</b>	<b>Segregation of Duties – Part 1</b> If you do not have any employees, indicate here: _____, skip this section and go on to E. Automated Data Processing Systems			
a	1) Do you actively supervise all employees who perform chapter 7 duties? ( <i>Handbook 9-10</i> ) <b>If no or N/A, explain:</b>			
	2) If yes, describe how you supervise your employees:			
b	1) Do you and your employees work in the same location? ( <i>Handbook 9-10</i> )			
	2) If no, where else are your employees located:			
	3) How do you oversee the employees who work in other locations?			
c	At page 9-10, the <i>Handbook</i> indicates that you, as trustee, should perform the following functions personally. Please indicate whether you perform these functions:			
	1) Compare the receipts log to deposit slips and bank statements, on a test basis, to verify that incoming receipts are promptly and properly deposited to estate accounts.			
	2) Review and sign all checks and supporting documentation.			
	3) Authorize stop payments in writing.			
	4) Review and initial the monthly bank reconciliations (this involves reconciliation of the bank statements to Form 2s as well as the cash receipts log).			
	5) Receive the monthly bank statements, unopened, and review the statements and canceled checks for unusual transfers, endorsements, alterations, and forged signatures.			
	<b>If you do not perform one or more of these functions, comment:</b>			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
<b>Segregation of Duties – Part 2</b>				
<p>As indicated on pages 9-10 and 9-11 in the <i>Handbook</i>, to the extent possible, the person(s) who maintain Forms 1 and 2 should not have access to cash receipts and disbursements. When small staff size precludes segregating duties, the trustee must be more actively involved.</p> <p><i>Handbook</i> Appendix D provides some guidance for segregating key duties when a trustee has 2-4 staff members. You may find it helpful to review Appendix D prior to answering the following questions and completing the matrix in Part 3. Appendix D may also be a useful tool for assigning duties between you and your staff members.</p>				
<p>Your internal control environment is strengthened when duties are segregated as much as possible. For example:</p> <p>1) Do different personnel <u>receive, restrictively endorse and log incoming receipts</u>; <u>perform bank reconciliations</u>; and <u>make bank deposits</u>?</p>				
<p>2) Do different personnel <u>perform bank reconciliations</u> and <u>post transactions to Forms 1 and 2</u>?</p>				
<p>3) Do different personnel <u>maintain custody of the blank estate check stock</u> and <u>post transactions to Forms 1 and 2</u>?</p>				
<p>4) Do different personnel handle <u>initial check preparation</u>, <u>payment authorization</u>, and <u>follow-up on checks outstanding more than 90 days or checks returned by the post office (for insufficient address, for example)</u>?</p> <p><b>If no or N/A to any of these questions, comment:</b></p>				

### Segregation of Duties – Part 3

In the matrix shown below, please indicate how duties are separated in your trustee operation. Place your initials and each employee's initials in one of the columns as marked. Use a check mark for each duty performed by each person. If more than one person performs the same duty, the box for each person should be checked. Include any special oversight procedures in the remarks column.

	Duties	Responsible Persons					Remarks
	<b>Initials:</b>						
a	Receives mail						
b	Opens mail						
c	Endorses checks for deposit only						
d	Records receipts in receipts log						
e	Posts receipts to Form 2						
f	Prepares deposits						
g	Mails or makes deposits at bank						
h	Prepares disbursements						
i	Posts disbursements to Form 2						
j	Reviews supporting documents*						
k	Authorizes disbursements*						
l	Signs checks*						
m	Mails checks						
n	Opens bank statements*						
o	Authorizes bank fund transfers						
p	Arranges for stop payment orders on checks outstanding over 90 days						
q	Authorizes stop payment orders*						
	<b>Reconciles bank statements to:</b>						
r	- Form 2						
s	- Receipts log						
t	Reviews bank reconciliations*						
u	Prepares Forms 1, 2, & 3						
v	Accesses ADP system						

**\* These duties must be performed by the trustee.**

Persons performing duties:

Initials:

Name of person:

Initials:

Name of person:

\_\_\_\_\_  
\_\_\_\_\_  
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	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
<b>E</b>	<b>Automated Data Processing Systems</b> To be completed by trustees who use automated systems.			
a	1) Are unique passwords required for all employees who have access to the system? ( <i>Handbook 9-8</i> )			
	2) Are passwords changed at least annually? ( <i>Handbook 9-8</i> )			
	3) Are passwords changed when an employee leaves or no longer works on chapter 7 matters? ( <i>Handbook 9-8</i> )			
	<b>If no or N/A to questions a(1) - a(3), comment:</b>			
b	1) Does the software contain additional controls which limit access to certain fields (such as creditor name and address) and certain functions (such as generating disbursement checks)? ( <i>Handbook 9-8</i> ) <b>If no or N/A, comment:</b>			
	2) If yes, explain how you utilize these features to strengthen your internal control environment:			
c	1) In systems which enable access via modem to the estate bank accounts, have you established password or access controls such that only you or an authorized employee can electronically transfer funds between accounts within the same estate? ( <i>Handbook 9-8</i> )			
	2) Does the software prevent everyone from electronically transferring funds between accounts from different estates or to non-estate accounts? ( <i>Handbook 9-1</i> )			
	<b>If no or N/A to either of these questions, comment:</b>			
	3) Who, besides yourself, is authorized to make transfers between accounts within the same estate?			
d	Is the programming tamper-proof, such that the security features and other programming cannot be overridden? <b>If no or N/A, comment:</b>			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
e	1) Do you have a copy of the computer system user's manual? ( <i>Handbook 9-9</i> )			
	2) Have you and your staff read the user's manual?			
	3) Do both you and your staff receive periodic training from the software provider?  <b>If no or N/A to questions e(1) - e(3), comment:</b>			
f	Is the computer stored in a limited access area that prevents unauthorized physical access? ( <i>Handbook 9-9</i> ) <b>If no or N/A, comment:</b>			
g	If applicable, is the system accessible via network only to authorized employees who are assigned chapter 7 responsibilities? ( <i>Handbook 9-9</i> ) <b>If no or N/A, comment:</b>			
h	Are adequate protections in place to prevent unauthorized access to the system via modem? ( <i>Handbook 9-9</i> ) If yes, describe these protections:  <b>If no or N/A, comment:</b>			
i	Does the system prevent the deletion of transactions posted to Forms 1 and 2? ( <i>Handbook 9-8</i> ) <b>If no or N/A, comment:</b>			
j	Does the system prevent changes to the date, check number, payee/payer, and amount of transactions posted to Form 2? <b>If no or N/A, comment:</b>  Note with regard to changes on Form 1 and Form 2: on Form 1, for example, it is permissible to revise an asset description or to split up assets that were originally recorded as a group. On Form 2, it is permissible to change a transaction description, reference number, or transaction code (some software programs utilize codes to generate TFRS and other reports). These changes should be explained in a footnote on the Form. The date, check number, payee/payer, and amount of the transactions posted to Form 2 may never be changed. If a correction is needed, a reversing and correcting entry must be made.			

	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
k	1) Is the computer system backed-up daily? ( <i>Handbook 9-9</i> )			
	2) Are successive back-up copies retained (i.e, a back-up copy from each of the past five days)?			
	3) Are the back-up copies stored in a fireproof safe, or is a copy stored off-site at least weekly? ( <i>Handbook 9-9</i> )			
	4) Is the back-up media (e.g., tapes, diskettes) periodically tested or rotated to ensure its continued reliability? ( <i>Handbook 9-9</i> )			
	5) Who performs the back-up procedure?			
	6) Do you supervise the back-up procedure?			
	<b>If no or N/A to questions k(1) - k(4) or k(6), comment:</b>			
	7) Other comments, if any, about your back-up procedure:			
l	Is the system able to generate reports as of any cut-off date, such that transactions subsequent to a given date are excluded? ( <i>Handbook 9-9</i> ) <b>If no or N/A, comment:</b>			
m	Does the system utilize a UPS (uninterruptible power supply) to prevent disruption and loss of data due to power surges? <b>If no or N/A, comment:</b>			
<b>F</b>	<b>File Maintenance</b>			
a	1) Are estate files well-organized? ( <i>Handbook 9-14</i> )			
	2) Is filing up-to-date? ( <i>Handbook 9-14, 9-15</i> )			
	3) How often are documents filed?			
	4) Are the records maintained in a secure location? ( <i>Handbook 9-15</i> )			
	5) Where are the files kept?			
	<b>If no or N/A to questions a(1), a(2) or a(4), comment:</b>			



	Y = YES   N = NO   NA = NOT APPLICABLE	Y	N	NA
b	Are financial records readily accessible and segregated in the file? ( <i>Handbook 9-14</i> ) <b>If no or N/A, comment:</b>			
c	1) Do you have a disaster recovery plan for the estate financial and administrative records, as well as for the computer system and data? ( <i>Handbook 9-15</i> ) <b>If no or N/A, comment:</b>			
	2) If yes, describe your plan (or attach a copy):			
d	For asset cases, are case files and accounting records maintained for at least two years after the case is closed? ( <i>Handbook 9-15</i> ) <b>If no or N/A, comment:</b>			
e	For no-asset cases, have you retained in an estate file all of the documentation that supports your independent investigation and determination that the case is a no-asset case? This information must be kept for a period of at least two years after the case is closed. ( <i>Handbook 9-15</i> ) <b>If no or N/A, comment:</b>			
<b>G</b>	<b>Control Procedures in Trustee's Absence</b>			
	Briefly describe the controls in place to handle receipts, disbursements, and other matters when you or a key staff person are away from the office (for example, how do you ensure that deposits are timely made while you or the person who makes the deposits are out of town):			

I certify that the foregoing responses are accurate and correct to the best of my knowledge.

Trustee's signature: \_\_\_\_\_ Date signed: \_\_\_\_\_